

POLICY BRIEF

Examining Nigeria's 2026 Tobacco Excise Tax Policy: A Public Health and Fiscal Assessment

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Executive Summary

In recent years, Nigeria's cigarette excise tax structure has improved, especially through the introduction of a mixed tax structure. Since 2018, the government has introduced several tax policy changes, including adopting a mixed structure that combines specific excise taxes with existing ad valorem taxation. The most recent changes were in 2026 with the introduction of a three-year excise schedule (2026–2028) under the Fiscal Policy Measures (FPM), setting the specific excise tax at ₦6.00 per stick in 2026, with rates scheduled to increase to ₦7.00 in 2027 and ₦8.00 in 2028, while maintaining a 30% ad valorem tax on the cost of production. However, this level of taxation is still below the recommendations of both the WHO and ECOWAS. The current tax regime remains insufficient to substantially reduce cigarette affordability, curb tobacco consumption, and maximise the fiscal and public health benefits that stronger tobacco taxation can deliver.

This brief evaluates Nigeria's current policy on cigarette excise taxes, focusing on its implications for public health and revenue mobilisation. This brief identifies three major policy weaknesses. First, the introduction of a specific excise tax represents an important improvement; however, the modest increase is unlikely to have a significant impact on retail cigarette prices or smoking behaviour in isolation. Second, the ad valorem part is imposed on the ex-factory price rather than the retail price, which weakens the tax base and leaves room for undervaluation. Third, the cigarette tax system in Nigeria has not been systematically calibrated to ensure sustained reductions in affordability over time. This may therefore constrain public health and fiscal gains from the present tax system. Tobacco-related diseases, deaths, and economic loss remain a huge burden on Nigeria. Simulation evidence in the brief shows that sustained increases in cigarette excise taxes reduce consumption, lower smoking prevalence, and increase government revenue.

Based on this assessment, this brief proposes four policy reforms. Nigeria should raise cigarette excise taxes more aggressively toward the WHO and ECOWAS benchmarks by indexing future increases to inflation and per capita income growth, shifting the ad valorem base from ex-factory price to retail price, and strengthening implementation of measures against the illicit tobacco trade. Together, these changes would make cigarette taxation a more effective instrument for protecting public health and improving government revenue.



1.0 Context and Scope of the Problem



Over the years, Nigeria has strengthened its tobacco excise tax policy. But it has not delivered the price and tax increases needed to achieve strong public health and fiscal results. The 2026 Fiscal Policy Measures (FPM), effective 1 April 2026, increased this to ₦6.00 per stick (₦120/pack) in 2026, ₦7.00 (₦140/pack) in 2026 and ₦8.00 (₦160/pack) in 2028, retaining a 30% ad valorem tax on the cost of production (CISLAC & TJNA, 2026).

This new policy builds on earlier reforms that transitioned Nigeria from an ad valorem-only to a mixed excise structure. However, the results of studies on tax levels, retail prices, and smoking outcomes show that cigarettes are still relatively affordable and that the aggregate tax burden is still below global and regional benchmarks, which limits the potential of the 2026 regime to fully protect public health and maximise government revenues from tobacco.

1.1 Current Policy and Review of Cigarette Tax Scorecard

Adult tobacco-use prevalence in Nigeria has declined gradually, from about 7.5% in 2000 to 6.0% in 2020, and is projected to decline further but slowly (WHO, 2025). While this trend is positive, it is still not enough relative to the health burden. The public health threat is reflected by the 3.8 million active smokers and 29,000 annual tobacco-attributable deaths (GSTHR, 2025; Bardach et al., 2022). These figures show that tobacco excise policy needs to go further in terms of raising cigarette prices, lowering affordability, and increasing the tax burden.

Prior to 2018, the cigarette excise tax in Nigeria was only an ad valorem tax of 20% of the ex-factory price. The policy resulted in low tax shares and limited its impact on public health and revenue generation. The first structural shift towards a healthier and fiscally oriented tax policy occurred in 2018 with the introduction of a specific excise of ₦20 per pack, acknowledging the need for a stronger excise base to impact both consumption and government revenue. Additional reforms increased the specific excise to ₦58 per pack in 2020, ₦84 per pack in 2022, and ₦104 per pack in 2024. The increases, coupled with the rise in the ad valorem rate from 20% to 30%, have gradually increased the share of tax in the retail price and intensified the fiscal role of tobacco excise (TCDI, 2026b).

But an increase in price from ₦104 per pack in 2024 to ₦120 per pack in 2026 represents only a nominal increase relative to the current inflation rate. Once the current inflation rate of 15.91% is taken into account, the 15.38% nominal increase in the specific excise does not translate into a real increase.

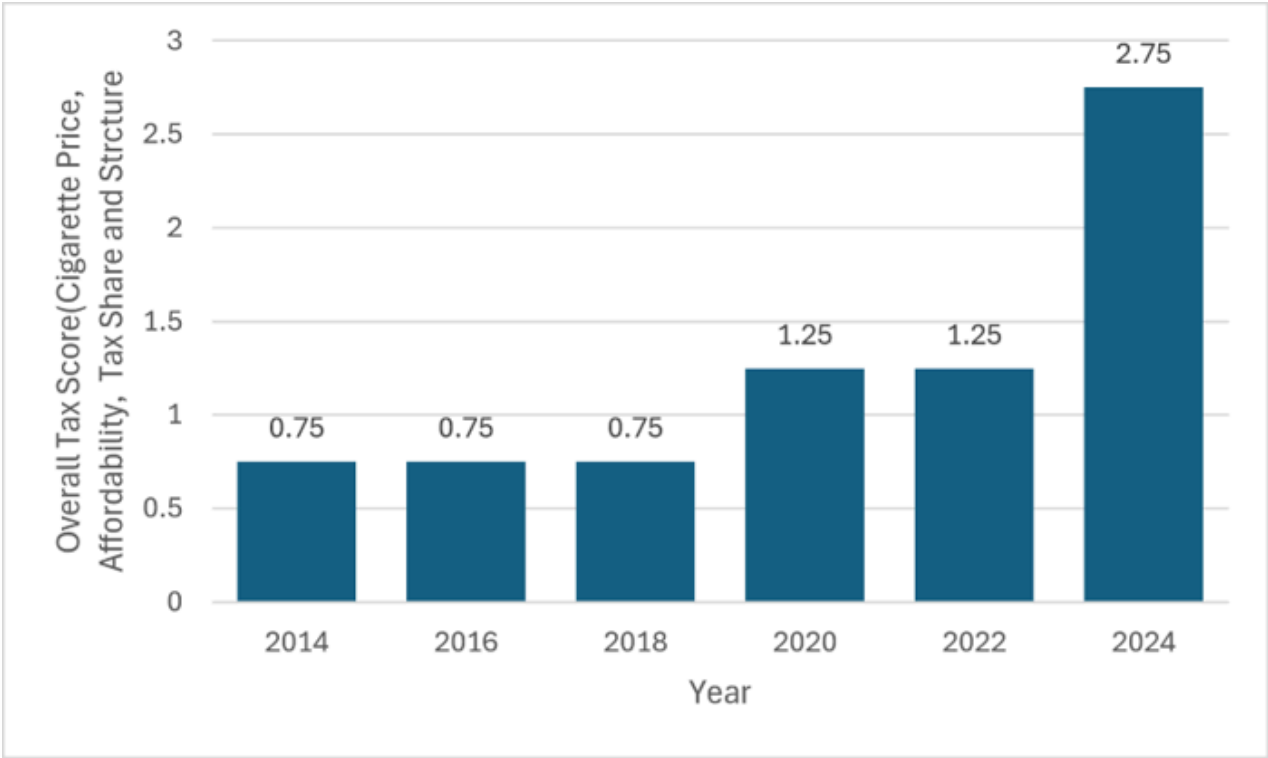


Figure 1: Overall Cigarette Tax Score for Nigeria (2014-2024)

Source: [Nigeria Tobacco Taxation](#)

Note: *A score of 5 indicates a country has achieved top-tier, best-practice tobacco tax policies. This rating indicates that a cigarette price is at least 10.00 international dollars (PPP), that there is an annual affordability reduction of 7.5% or more, that the total tax share is 75% or higher, and that there is a dominant, inflation-adjusted, specific excise tax structure.

Figure 1 summarises a concise picture of this tax trajectory. The overall score remained static at 0.75 out of 5 from 2014 to 2018, indicating a weak ad valorem-only system with no significant effect on public health and revenue generation. The score increased to 1.25 in 2020 and 2022 when the specific tax reached ₦58 and ₦84 per pack, and the ad valorem rate increased, suggesting that reforms were starting to raise the fiscal burden on cigarettes. In 2024, the overall score improved further to 2.75, with a specific excise of ₦104 per pack and total taxes equivalent to about 44% of the retail price. The rise in the scores shows the effect of a stronger tax system over time, moving from a single ad valorem tax to a mixed tax system. However, even with the increase, Nigeria has failed to reach a score of 5, which shows existing gaps in the historical tax policies. Even without a scorecard value for 2026, the announced rate of ₦120 per pack can be interpreted as insufficient to move Nigeria close to the top tier, which requires higher prices, a tax share of at least 75%, and a dominant, inflation-indexed specific excise.

Table 1: Yearly Values of Nigeria Cigarette Tax Score and Components (2014 - 2026)

Year	Overall Tax Score	Specific Excise (₦/pack)	Real Excise Trend	Revenue Adequacy
2014	0.75	-	Stagnant - Ad valorem-only system; no meaningful real increase.	Very low. - Total tax far below the WHO 70% benchmark.
2016	0.75	-	Stagnant - No policy change.	Very low - continued revenue underperformance, with no structural reforms.
2018	0.75	₦20	Marginal – The specific tax was introduced, but it was too low to move the real burden.	Low - The total tax burden remained at ~17% of the retail price.
2020	1.25	₦58	Modest - A specific tax was raised, but it was below the inflation-adjusted ECOWAS minimum.	Total tax was 32.5% of the retail price but was still below the WHO and ECOWAS benchmarks.
2022	1.25	₦84	Moderate - increase the ad valorem tax from 20% to 30%, and introduce the three-year regime.	Total tax was ~37% of retail price but was still below the WHO and ECOWAS benchmarks.
2024	2.75	₦104	Moderate - Incremental increase, but real value eroded by inflation	Total tax is ~44% of the retail price.

2026	-	₦120^[1]	Weak - The increase from ₦104 to ₦120 per pack is modest relative to prevailing inflation and unlikely, on its own, to significantly strengthen the real excise burden.	Total tax remains at ~44% of the retail price, despite the nominal increase in the specific excise, and is still below the WHO's 75% recommendation. The specific excise of ₦120 per pack in 2026 also remains far below the ECOWAS Directive's minimum specific excise of USD 0.40 per pack (₦545.81)
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Source: [Nigeria Tobacco Taxation](#)

Table 1 summarises the evolution of Nigeria's tax score and specific excise taxes. Nigeria's cigarette tax regime has moved only gradually from a weak, ad valorem-only system in 2014 and 2016 to a more structured but still inadequate mix of specific and ad valorem taxes by 2026. The specific excise rose from ₦20 per pack in 2018 to ₦58 in 2020, ₦84 in 2022, ₦104 in 2024, and an estimated ₦120 in 2026, but inflation has eroded much of the real gain.

The most significant gains were in 2024, when the specific excise was ₦104 per pack, and the overall score rose to 2.75. Total taxes climbed to about 44% of the retail price, and cigarettes became significantly less affordable. But even at this level, the tax share is still well below the WHO benchmark and the ECOWAS minimum specific excise of USD 0.40 per pack, and inflation has eroded the real value of the excise. Although there is no tax score for 2026, the 2026 FPM raises the specific excise to ₦120 per pack but keeps total taxes around 44% of the retail price, which is not enough to significantly increase government revenue and decrease cigarette consumption (CISLAC & TJNA, 2026).

Table 2: Trends in the Nigerian cigarette tax scorecard and its components

Year	Price Score	Affordability Change Score	Tax Burden Score	Tax Structure Score	Overall Score
2014	1	0	0	2	0.75
2016	1	0	0	2	0.75
2018	0	0	0	3	0.75
2020	1	0	1	3	1.25
2022	1	0	1	3	1.25
2024	1	5	2	3	2.75

^[1] [0.4 USD to NGN - US Dollars to Nigerian Nairas Exchange Rate](#) (Accessed 3rd August, 2026).

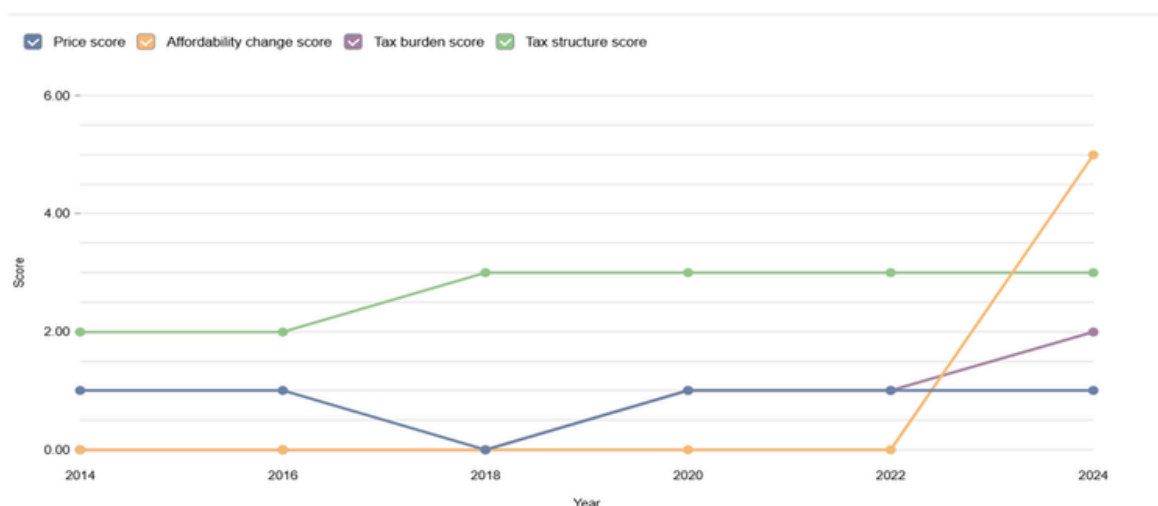


Figure 2: Trends in the Nigerian cigarette tax scorecard and its components

Source: [Nigeria Tobacco Taxation](#)

The individual component scores in Table 2 provide a more detailed explanation of the public health and fiscal gaps. Nigeria has a low retail cigarette price, being the cheapest among 101 countries with a price score of 1. Cigarettes remain easily accessible despite higher taxes. The affordability change score increases from 0 to 5 between 2022 and 2024, indicating that cigarettes became significantly less affordable in that period; however, the assessment shows that this improvement has been driven largely by macroeconomic conditions rather than excise policy alone (Euromonitor International, 2025). Nigeria has made progress but still falls well below the WHO benchmark of 75% and the ECOWAS-recommended minimum specific excise of USD 0.40 per pack, with a tax burden score of 2. The tax structure score of 3 is indicative of the move to a mixed system but also highlights that the ad valorem component is still levied on ex-factory prices, leaving room for undervaluation and weakening the revenue base.

There are several reasons why the maximum score of 5.0 for each component hasn't been attained. First, the current specific excise tax, which was increased from ₦5.20 per stick to ₦6.00 per stick (an increase of 0.80 per stick or 15.38%), remains below the 15.91%^[2] inflation rate. As a result, the real value of the tax is declining even as it nominally increases (CISLAC & TJNA, 2026). Second, levying an ad valorem tax on the ex-factory price rather than the retail price invites transfer pricing manipulations whereby producers and importers can undervalue goods, thus lowering the declared ex-factory prices. This change has therefore lowered their ad valorem liability (WHO, 2021). Third, the observed decline in cigarette affordability largely reflects broader macroeconomic developments, including exchange rate harmonisation (the depreciation of the naira) and rising inflation, rather than deliberate tobacco tax policies (Euromonitor International, 2025). It is therefore unlikely that the affordability decline will be sustained, as it is based on structural tax reforms to reduce tobacco affordability permanently. Fourth, evidence from a cross-country comparative study assessing tobacco taxation across 101 countries, including Nigeria, showed that Nigeria has the lowest retail cigarette price, estimated at USD 1.30 per pack (Numbeo, 2026), which translates to a price score of 1.00 out of 5.00 on the Tobacconomics Cigarette Tax Scorecard.

[2] [Inflation Rate in Nigeria - June, 2026](#)

2.0 Tobacco Excise Tax Simulation Model (TETSIM) Projections: Nigeria's Current Excise Policy versus an Optimal Tobacco Tax Scenario.

This paper draws on projections from the Tobacco Excise Tax Simulation Model (TETSIM). TETSIM is an economic simulation model that estimates the likely impact of different tobacco excise policies on cigarette consumption, government revenue, smoking prevalence, cigarette affordability, and tobacco-attributable deaths over time by incorporating information on cigarette prices, tax structures, inflation, income growth, and price responsiveness to tobacco demand.

Scenario A (Current Nigerian Excise Policy - Status Quo):

This scenario represents Nigeria's current policy position under the 2026 FPM and serves as the baseline scenario for this paper. It reflects the existing legislated excise tax trajectory, characterised by gradual increases in the specific excise duty from ₦5.20 per stick in the 2025 baseline year to ₦6.00, ₦7.00 and ₦8.00 per stick in 2026, 2027 and 2028, respectively, representing 15.4%, 16.7% and 14.3% annual increases, while retaining the 30% ad valorem tax based on the ex-factory price.

Scenario B (Optimal Tobacco Tax Reform - TETSIM Scenario 2):

This scenario represents the ambitious pathways modelled under TETSIM Scenario 2 (Pokothoane et al., 2025) (aggressive reforms) and assumes a 150% increase in the specific excise tax in the first year, followed by sustained annual increases of 30% and 40% in the subsequent years (see Table 3). Within the TETSIM framework, this scenario yields the greatest combined public health and fiscal benefits and serves as the benchmark for assessing the performance of Nigeria's current excise landscape in advancing Nigeria's progress towards the WHO-recommended tobacco tax burden and the ECOWAS minimum excise tax requirements.

Table 3: Comparative TETSIM Scenarios for Assessing Nigeria's 2026 Cigarette Excise Tax Policy

Year	Scenario A: Current 2026 FPM ^[3] (Status Quo)	Scenario B: Optimal Tax Reform (TETSIM Scenario 2)
2025	0% (base year for policy simulation)	150%
2026	15.40%	30%
2027	16.70%	40%
2028	14.30%	40%
2029	0%	40%

Source: Author's elaboration based on the Federal Government of Nigeria (2025) 2026 Fiscal Policy Measures and Pokothoane et al. (2025)

2.1 Cigarette Consumption



In Scenario A, the 2026 FPM status quo, cigarette consumption increases slightly (0.6%) in 2025 and decreases (1.5%) in 2026 following the implementation of the FPM. Overall, the current policy is projected to reduce cigarette consumption by only 0.7% over five years, indicating that current tax levels are insufficient to generate a substantial reduction in cigarette smoking (see Table 4). In contrast, the substantial 150% increase in specific tax in the first year under Scenario B results in an immediate 8.0% decline. Overall, Scenario 2 reduces cigarette consumption by 17.5% within the same period, representing a reduction that is approximately greater than that achieved under the current policy scenario.

A more ambitious excise tax strategy, consistent with the TETSIM Scenario 2, substantially lowers tobacco consumption and is more likely to reduce the burden on Nigeria's public health.

^[3] Using the 2025 FPM rate of ₦5.20/stick (2025 baseline), 2026: ₦5.20 - ₦6.00 = 15.4%; 2027: ₦6.00 - ₦7.00 = 16.7%; and 2028: ₦7.00 - ₦8.00 = 14.3%

Table 4: Projected Change in Cigarette Consumption under the Current Nigerian Excise Policy and Optimal Tobacco Tax Reform Scenario.

Year	Scenario A: Current 2026 FPM (Status Quo)	Scenario B: Optimal Tax (TETSIM Scenario 2)
2025	0.60%	-8.00%
2026	-1.50%	-2.60%
2027	0.10%	-2.10%
2028	-0.30%	-2.90%
2029	0.50%	-3.00%
Overall Change	-0.70%	-17.50%

Source: Author's elaboration based on the Federal Government of Nigeria's 2026 Fiscal Policy Measures and Pokothoane et al. (2025)

2.2 Government Revenue

The revenue projections show that well-designed tobacco tax increases can increase government revenue. In the status quo (Scenario A), revenue decreases from ₦98.9 billion in 2024 to ₦85.9 billion in 2029, with a marginal improvement between 2026 and 2028, resulting in an overall decline of 13.1%. (see Table 5).

Scenario B, meanwhile, increases revenue from ₦98.9 billion in 2024 to ₦280.3 billion in 2029, a total increase of 183.4%. These findings indicate that the current excise policy limits fiscal gains compared with the tax reform modelled under the TETSIM scenario 2.

Table 5: Projected Government Revenue in Real Terms under the Current Nigerian Excise Policy and Optimal Tobacco Tax Reform Scenario.

Year	Scenario A: Current 2026 FPM (Status Quo)		Scenario B: Optimal Tax (TETSIM Scenario 2)	
	Amount (Billion Naira)	% Change	Amount (Billion Naira)	% Change
Base: 2024	98.9		98.9	
2025	86.5	-12.60%	160.6	62.30%
2026	87.8	1.50%	176.4	9.90%
2027	89.9	2.40%	205	16.20%
2028	91.6	1.80%	239.8	17.00%
2029	85.9	-6.10%	280.3	16.90%
Overall % Change		-13.10%		183.40%

Source: Author's elaboration based on the Federal Government of Nigeria's 2026 Fiscal Policy Measures and Pokothoane et al. (2025)

Note: Although the comparative policy scenarios use 2025 as the base year for modelling policy implementation, government revenue is presented relative to the 2024 baseline revenue level, consistent with the TETSIM framework. This figure provides the pre-policy reference against which changes in tobacco tax revenue under each policy scenario are measured.

2.3 Cigarette Smoking Prevalence

Under scenario A, smoking prevalence declines from 3.56% to 3.15% in 2029, indicating that the incremental tax under the 2026 FPM yields only a minimal reduction in smoking prevalence. In contrast, the TETSIM scenario 2 shows that smoking prevalence can be significantly reduced from 3.56% to 2.88% during the same period under scenario B (see Table 6). This suggests that the TETSIM scenario, if adopted and implemented, would lead to substantially greater reductions in tobacco use and associated health risks.

Table 6: Projected Cigarette Smoking Prevalence in Nigeria under the Current Nigerian Excise Policy and Optimal Tobacco Tax Reform Scenario.

Year	Scenario A: Current 2026 FPM (Status Quo)	Scenario B: Optimal Tax (TETSIM Scenario 2)
2024: Base	3.56%	3.56%
2025	3.49%	3.34%
2026	3.38%	3.22%
2027	3.31%	3.11%
2028	3.22%	2.99%
2029	3.15%	2.88%

Source: Author's elaboration based on the Federal Government of Nigeria's 2026 Fiscal Policy Measures and Pokothoane et al. (2025)

Note: The 2024 values represent the pre-policy baseline used in the TETSIM projections. Policy scenarios are implemented from 2025 onwards; therefore, changes from 2025 to 2029 reflect the projected effects of the respective excise tax scenarios.

2.4 Cumulative Potential Tobacco Deaths Prevented

In scenario A, the status quo scenario prevents a limited number of fatalities, increasing from 18 in 2025 to 154 by 2029. In comparison, health gains are far greater in scenario B (modelled under the TETSIM Scenario 2), with averted deaths rising from 148 in 2025 to 416 in 2029 (see Table 7). This points to the greater impact of larger increases in excise taxes on reducing tobacco consumption and the prevalence of smoking. Therefore, adopting the TETSIM would prevent substantially more premature deaths and deliver significantly greater public health gains.

Table 7: Projected Tobacco-Attributable Deaths Averted under the Current Nigerian Excise Policy and the Optimal Tobacco Tax Reform Scenario.

Year	Scenario A: Current 2026 FPM (Status Quo)	Scenario B: Optimal Tax (TETSIM Scenario 2)
2025	18	148
2026	66	211
2027	92	269
2028	128	341
2029	154	416

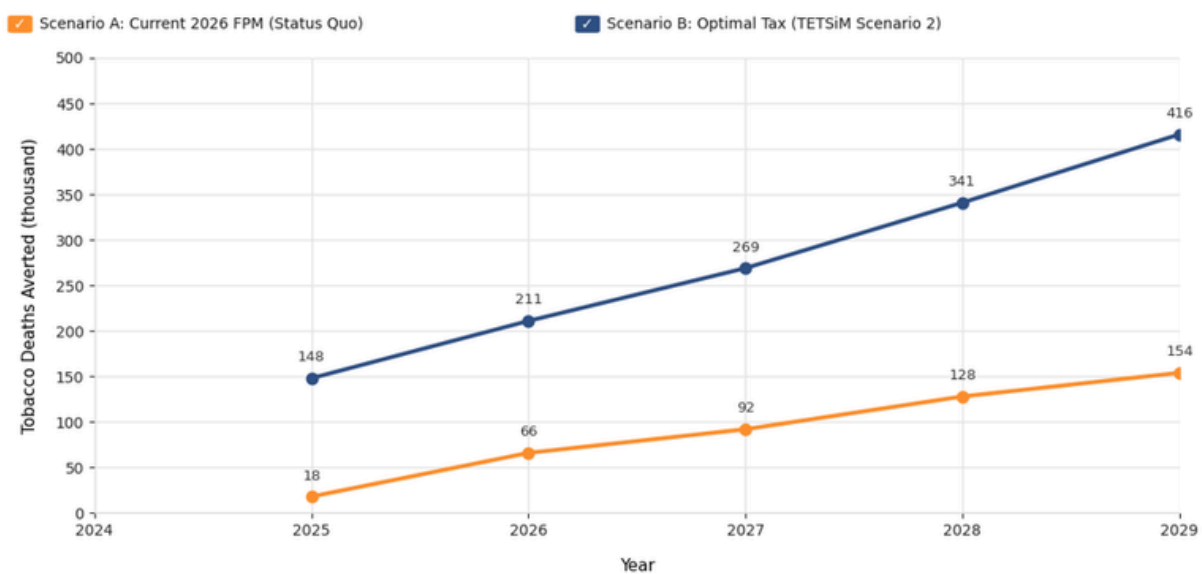


Figure 2: Cumulative Number of Tobacco-related Deaths Averted under both Scenarios

Source: Author's elaboration based on the Federal Government of Nigeria's 2026 Fiscal Policy Measures and Pokothoane et al. (2025)

3.1 Cigarette Affordability Assessment



Cigarette affordability is a major determinant of tobacco consumption and is measured by the Relative Income Price (RIP), defined as the percentage of per capita GDP required to purchase 100 packs annually (He et al., 2018). A higher RIP indicates that cigarettes are less affordable, and a lower RIP indicates that cigarettes are more affordable. The RIP is the WHO's standard affordability measure because it accounts for both price changes and income growth.

Historically, trends show that cigarettes have gotten cheaper over time. Between 2008 and 2023, RIP fell in all market segments, reflecting income growth that always outpaced excise taxes (see Table 8). Affordability slightly declined in 2020 due to economic disruptions from COVID-19, but as economic conditions normalised, this trend reversed (Pokothoane et al., 2025).

Table 8: Relative Income Price (RIP) of Cigarettes, by Market Segment, Nigeria (2008 - 2023)

Year	Premium Segment	Popular Segment	Economy Segment
2008	—	14.20%	12.80%
2010	—	9.90%	—
2012	—	7.60%	—
2014	10.30%	7.80%	6.50%
2016	7.30%	5.70%	2.10%
2018	4.90%	4.30%	3.30%
2020	10.80%	6.60%	3.30%
2023	5.60%	3.60%	2.80%

Source: Pokothoane et al., 2025

The Economics for Health Tobacco Scorecard also supports these findings, giving Nigeria a score of 0 out of 5 for cigarette affordability between 2014 and 2024, reflecting the failure of the excise tax system to keep pace with inflation and economic growth (Drope et al., 2025). To have a meaningful impact on affordability, excise tax increases must be significant enough to outpace both inflation and per capita income growth. And without indexation to inflation and income growth, future tax increases will similarly fail to raise the RIP and reduce affordability in any meaningful way.

4.1 Policy Recommendations

Based on the evidence and analysis presented in this brief, we recommend four targeted evidence-based reforms.

1. **Increase excise tax rates to the WHO and ECOWAS benchmarks:**

The specific excise tax should be increased substantially to bring the overall tax burden to at least 75% of the retail price (WHO, 2013) and to meet the ECOWAS minimum of 50% ad valorem on CIF value (ECOWAS, 2017). The rise from ₦104 to ₦120 is not likely to lead to a significant real increase in the price of cigarettes, especially in a high inflationary environment. The initial increase needs to be significant to close the affordability gap that has built up over time. The TETSIM projections show that a more aggressive 150% tax increase can reduce consumption and increase government revenue (Pokothoane et al., 2025).

The government should be prepared for industry claims that higher taxes will hurt low-income households or individuals. However, low-income smokers are generally more sensitive to price increases and so are more likely to experience the greatest health and economic benefits from reducing consumption or quitting. The revenue projections in this brief also challenge the assertion that higher taxes result in lower government revenue.

2. **Adjust for inflation and per capita income growth annually:**

Future tax adjustments must at least compensate for the joint effects of inflation and per capita GDP growth to ensure that cigarettes do not become more affordable over time. Such measures would prevent cigarettes from becoming more affordable over time. It would also cut down on the potential for industry lobbying and delay.

3. Change the ad valorem tax base from ex-factory price to retail price:

The current ad valorem tax, levied on the unit cost of production, is vulnerable to transfer-pricing manipulation. Moving the base to the final retail selling price to the consumer closes this loophole, expands the tax base, and puts Nigeria in line with the WHO's best practice. This change would reduce the scope for undervaluation and transfer pricing practices and increase government revenue (WHO, 2021). This reform does not require new tax legislation, only a regulatory amendment to the existing Finance Act framework supported by clear valuation rules, audit procedures, and legal safeguards.

4. Strengthen implementation of the ITP Protocol to combat illicit tobacco trade:

Nigeria has signed the WHO FCTC Protocol on the Elimination of Illicit Trade in Tobacco Products. Thus, Nigeria should fully implement and enforce the WHO FCTC Protocol to Eliminate Illicit Trade in Tobacco Products, including a comprehensive track-and-trace system, stronger customs controls, and effective inter-agency coordination between the relevant enforcement agencies (WHO FCTC, 2005; TCDI, 2026a).

This step is critical because the tobacco industry frequently presents illicit trade as a reason to oppose higher taxes. The evidence shows that illicit trade is driven by weak enforcement capacity and not by tax levels. The response should be strengthening enforcement, not keeping excise taxes low.

The tobacco industry also claims that tax kills tobacco industry jobs; it is important to note that the annual economic burden of tobacco far exceeds the industry's employment contribution. The government should address employment concerns directly through diversification and support for affected workers transitioning out of the sector.

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